



Wilson Appointed Director of Revenue

Quentin Wilson was sworn in as Director of Revenue on Monday, March 9, 1998.

Mr. Wilson previously served as deputy director of the Department of Economic Development, a position he had held since 1994. Prior to his joining state government, Mr. Wilson managed his own project management consulting firm.

He took the lead in developing and implementing Missouri's first-ever economic development strategic

plan. He was also key in implementation of Governor Mel Carnahan's Show Me Results initiative.

Mr. Wilson is a 1976 graduate of George Washington University, Washington, DC, where he earned a bachelor's degree in public affairs. He received a master's degree in business administration from St. Louis University in 1980, and in 1995, Mr. Wilson graduated from the Program for Senior Executives in State and Local Government at Harvard University.

Mr. Wilson, 42, is married and has two children.

Article X Update

Missourians for Tax Justice, Education Project vs. Holden, S.W. 2d (Mo. banc 1997), slip opinion No. 79708, (12/23/97).

Article X, section 18(b) of the Missouri Constitution requires the state to refund state revenues on a pro rata basis to Missouri state income taxpayers when "total state revenues" exceed the revenue limit established in Article X, section 18(a) by more than one percent. Appellants were taxpayers who paid sales tax but not income tax during the fiscal years in issue. Appellants argued that the refund provision violates constitutional guarantees of equal protection because it discriminates against persons who paid no income tax and those persons are poor. Appellants also claimed that the entirety of the voter-approved tax and spending limitation contained in the constitution is too vague to accommodate rational application and, therefore, is void.

The "Hancock Amendment", Mo. Const. art. X, sec. 16-24, was passed in 1980 to rein in increases in governmental revenue and expenditures. To do so, Article X established an annual revenue

limit for state government and requires the state to refund the excess.

The Court found that Article X is constitutional and does not violate the Equal Protection Clause. The statutory language does not disadvantage any suspect class nor impinge upon a fundamental right protected by the Constitution. The Court specifically held that the classification between income taxpayers and other taxpayers established in section 18(b) does not create a suspect classification. The refund provisions in section 18(b) constitute a rational means of achieving a legitimate state purpose of returning excess revenue. It returns the excess to the persons from whom the state took the revenue; the year-specific calculations are reasonably accurate and ascertainable; and the amount of each person's refund is based upon his percentage contributed to the excess revenues to be refunded, including revenue paid by non-Missouri residents.

The Court considered the Appellants' vagueness argument and found that Article X is not vague; but is ambiguous. A vague law is so uncertain that it permits arbitrary and discriminatory enforcement or is so uncertain that a person of ordinary intelligence does not

receive fair notice what conduct that law requires or forbids. An ambiguous law complies with due process if its language bears a meaning commonly understood by person of ordinary intelligence. The Court interpreted "total state revenue", as referenced in Article X, as the sum of taxes, excises, customs, duties, and other sources of income the state receives into its treasury in a given fiscal year. This interpretation by the court cures any ambiguity in the law and makes the law sufficiently precise to permit enforcement and not violate due process.

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Missouri Tax Forms Accessibility

You can obtain most Department of Revenue tax forms via the following electronic methods:

Internet/World Wide Web

Individuals with access to the Internet can obtain tax information and tax forms via our Website. The address is: <http://www.state.mo.us/dor/tax>

Forms-by-Fax

Individuals may have tax forms faxed to them using our automated "Forms-by-Fax" system. To access the "Forms-by-Fax" system call (573) 751-4800 from your fax machine handset. The "Forms-by-Fax" system will take you through the steps to fax you a copy of the forms you need.

Missouri Department of Revenue Bulletin Board System (MODOR BBS)

Individuals may download tax information and tax forms by accessing our on-line electronic bulletin board system. To access the bulletin board, dial (573) 751-7846 from your personal computer equipped with a modem and communications software. The service is free of charge; only normal telephone line charges apply.

If you are unable to utilize any of our electronic methods, you may call our forms ordering line at (800) 877-6881 to have copies of Missouri tax forms sent to you. In addition, you may obtain Missouri tax forms from any Department of Revenue, Division of Taxation and Collection field office.

Local Use Tax

St. Charles County and Bernadette Business Forms Inc. v. Department of Revenue and Director of Revenue, Case No. 79616 (Mo. banc 1998).

This case was an appeal of three cases consolidated before the Cole County Circuit Court regarding the issues of withholding tax money due political subdivision and honoring the refund applications.

After the Missouri Supreme Court (Court) ruled in *Associated Industries of Missouri v. Director of Revenue*, 918 S.W.2d 780 (Mo. banc 1996) that local use taxes imposed under Section 144.748, RSMo, were unconstitutional, the Department proposed honoring refund applications for local use taxes. Under Section 144.749, RSMo, the Department was to withhold money due the political subdivisions that had collected the tax to supply the money used for refunds. The issues raised in this appeal were: (1) Unexpected decision; (2) Constitutionality of Section 144.749,

see Local Use Tax on page 5

Electronic Filing

by *Lesa Morrow, Administrator, Central Processing Bureau, (573) 751-5820*

Need an income tax refund fast? Many taxpayers who file returns electronically receive refunds in less than two weeks. That is as much as two weeks faster than refunds from paper filed returns. Electronically filed returns are 12% less likely to have an error.

The Department of Revenue (Department) has received 235,000 electronically filed returns to date, nearly 60,000 more than the same time last year. Part of the increase in electronic filing is due to elimination of the requirement to submit a Signature Document, Form MO-8453. The Department allows Electronic Return Originators (ERO) to

retain the Form MO-8453. If the Department needs the information at a later date, it will request the form from the ERO.

Why is this important? Previously, the Department did not begin processing electronically filed returns until it received the Form MO-8453, often several days after the return was transmitted. Now the return begins processing the same day it is received. A return transmitted on Wednesday can have the refund direct deposited into the taxpayer's designated account as early as the following Wednesday. By comparison a paper check would not be mailed until Friday and the taxpayer would wait an additional couple of days to receive it.

Direct deposit is yet another way to speed up refunds. By designating

"direct deposit" on the electronically filed return, you can avoid the delays associated with mail and check processing time.

Getting your client's return filed promptly is even more important now that the courts have cleared the way for Article X refunds to be distributed to Missouri taxpayers. For a 1997 return to be included in the distribution scheduled for the fall of 1998, the return must be filed by June 30, 1998. This applies even to returns with valid extensions.

Electronic filing is fast and easy. For more information call (573) 751-8150.



Missouri Department of Revenue

Mel Carnahan, Governor; **Quentin Wilson**, Director of Revenue; **James B. Callis**, Acting Director, Division of Taxation and Collection

Tax Bulletin is published three times a year by the Missouri Department of Revenue, Linda Bushman, Editor; Rob Davis, Printing Services Coordinator; Mitzi Crump, Senior Publications Specialist. Comments and suggestions should be sent to Missouri Department of Revenue, 301 W. High St., P.O. Box 629, Jefferson City, Missouri 65105-0629, or you may submit E-mail to rdavis@mail.state.mo.us

Pay by Credit Card

by Dave Coulter, Manager, Taxpayer Services Bureau, (573) 751-2578

The Department of Revenue has expanded payment options available to taxpayers. The Novus Discover Card is now accepted for payment of certain tax liabilities. Using the credit card is simple and provides a payment option desired by many taxpayers. It also facilitates streamlined posting of the remittance.

The Department began accepting Novus Discover Cards in May 1997 for payment of delinquent account balances in individual income tax, corporate income tax, employer withholding tax, and sales/use taxes. On January 2, 1998, the credit card program was expanded to include current individual income tax payments and cash bond payments for new

business registration. The credit card option is not yet available for estimated tax payments; however, we expect to include this option in the near future.

Use the Novus Discover Card by calling or visiting the Department's local Taxpayer Service offices located in Kansas City, St. Joseph, St. Louis, Cape Girardeau, Springfield, Joplin, and Jefferson City. Novus Services charges the taxpayer a \$4 processing fee for each transaction. Delinquent account balance credit card transactions may be processed by calling the Taxpayer Services Bureau in Jefferson City at (573) 751-7200.

Business Purchaser Beware: Tax Liabilities Can Carry Over

by David J. Zanone, Manager, Taxpayer Services Bureau, (573) 751-7791

Anyone purchasing an existing business should be aware of the steps to take to ensure that he is not responsible for the previous owner's tax liabilities. The new owner should also understand its responsibility for properly registering for sales/use, withholding and corporate tax with the Department.

All successors or purchasers of a business will be held liable for any outstanding delinquent business taxes including interest and penalties owed by prior owners. Purchasers can protect themselves from this liability by requiring the seller to provide them with a Missouri Department of Revenue "Certificate of No Tax Due" before purchasing the business. This "Certificate of No Tax Due" should cover all tax periods through the date of the closing. If there are tax liabilities, the purchaser should withhold enough of the purchase price to cover the amount of unpaid taxes, interest and penalties owed by the seller until the seller can either produce a receipt from the Director of Revenue or a "Certificate of No Tax Due."

Upon purchase of the business the new owner should immediately obtain a Missouri Department of

Revenue tax identification number. It is illegal in the state of Missouri to operate on another person's tax identification number. Sales tax and/or withholding tax numbers are not transferable to another owner.

Under certain circumstances, a business is required to obtain a new tax number. A business must obtain new sales tax and withholding tax numbers if changing from a sole ownership or partnership to a corporation and vice versa. Also, any change that prompts the business to obtain a new federal employer identification number (FEIN) will also require the business to obtain a new withholding tax number.

You may obtain forms to register for business taxes by calling 1-800-877-6881 to place a voice order, or by using the Forms-by-Fax (573) 751-4800 or Bulletin Board System (573) 751-7846. Applications may be mailed to the Missouri Department of Revenue, P.O. Box 3300, Jefferson City, MO 65105-3300 or call (573) 751-5860 for assistance. The Missouri Department of Revenue also provides business tax registration at all of its regional field offices.

Reminder

Seasonal businesses — please contact the Department's Central Registration Section at (573) 751-5860 for proper business registration requirements.

State Holidays

State offices will be closed in observance of the following holidays.

May	8	Truman's Birthday
May	25	Memorial Day
July	3	Independence Day

Court Cases

by General Counsel's Office
(573) 751-2633

Sales Tax

Patrick J. Imperiales, d/b/a Imperiales v. Director of Revenue, Case No. 96-000587RV (AHC, 11/03/97).

Patrick J. Imperiales, d/b/a Imperiales, (Taxpayer) operated a bar in Kansas City, Missouri that sold food and drink. Subsequent to a field audit, the Director assessed the Taxpayer additional sales tax, additions to tax and interest on his sales of alcohol. A review of the Taxpayer's federal income tax returns showed the Taxpayer substantially under-reported his gross receipts to the Director.

The Administrative Hearing Commission (Commission) held the Taxpayer liable for the amounts assessed by the Director. The Taxpayer failed to meet his burden of proof under Section 621.050.2, RSMo, by supplying any documentary evidence from which the Commission could calculate his gross receipts and sales tax liability. The Commission also upheld the Director's assessment of additions to tax because the Taxpayer presented no credible testimony supporting any reasonable theory for his underpayment.

Income Tax

Daniel W. Pounds v. Director of Revenue, Case No. 96-002717RI (AHC, 11/14/97).

The Administrative Hearing Commission (Commission) found that Daniel W. Pounds (Taxpayer) was liable for the 1990, 1991 and 1992 income tax, additions to tax, penalty and interest assessed by the Director.

Taxpayer lived and worked in Missouri during 1990, 1991 and 1992. He owned a restaurant/lounge in 1990, 1991 and part of 1992 through a corporation. Taxpayer did not file returns for these years, claiming that he could not compute the amount of the corporation income and, therefore, could not compute the amount of his income and tax. The IRS assigned Taxpayer an estimated income, and the Commission approved the Director's use of the IRS assigned income as Taxpayer income, since he did not show that his income was different.

The Commission upheld the assessment of failure to file additions to tax because Taxpayer knew he should have filed a Missouri return but did not file. The Commission stated that the Taxpayer's lack of financial resources to hire someone to complete his bookwork and taxes was not sufficient to avoid the addition. Taxpayer was also liable for underpayment of estimated tax penalty, as he presented no evidence on this issue.

Income Tax

Maxland Development Corporation, et al. v. Director of Revenue, No. 80037; **Maxlune Realty Corporation & Tobeck Realty Corporation v. Director of Revenue**, No. 80040; and **Pajia Realty Corporation & Jopat Building Corporation v. Director of Revenue**, No. 80041 (Mo. Supreme Court, 1/27/98).

Each taxpayer appealed the Administrative Hearing Commission (Commission) reclassification of rental income from out-of-state properties from wholly without Missouri to partly within and partly without Missouri, for purposes of the single-factor apportionment method provided by Section 143.451.2(2)(b). The Missouri Supreme Court (Court) affirmed the decision in cases 80037 and 80041 and reversed the decision in case 80040.

Each taxpayer is a Missouri corporation that owns an interest in apartment buildings in Missouri and an interest in a shopping center outside Missouri. Thomas R. Green is president or key officer of each taxpayer. Maxland and three other taxpayers each own one-sixth of a shopping center in Maryland. Green signed all tax returns, signed all checks for the management of the property, signed all leases on behalf of the taxpayers, and hired a Maryland agent to remodel and manage the property and find and deal with tenants. Several of the resulting leases required the lessors to maintain common areas and gave them discretion to approve alterations, assignments or subletting. Some leases required the lessors to provide insurance and a few leases required them to make repairs. National Real Estate Management Corporation (National), owned by Green's three children, kept the books and prepared tax returns for each taxpayer.

Pajia and Jopat each own one-fourth of a shopping center in Alabama. Green signed the tax returns, had authority to disburse funds for the corporations, signed agreements with realtors to find new tenants and signed leases. The leases obligated the lessors to procure liability and fire insurance, make repairs, and provide common area maintenance and gave them discretion to approve assignment or subletting. National performed the bookkeeping and tax preparation.

Maxlune and Tobeck each own one-third of a shopping center in Michigan. Green signed all tax returns and checks for the taxpayers. The lessors entered into a triple net lease for 1963 through 1983, renewable for four five-year periods. The lessors only obligation was to restore the

see Maxland on page 5

Sales Tax

Thomas C. Jones v. Director of Revenue, Case No. 96-000341RV, (AHC, 12/31/97).

Although Thomas C. Jones, (Taxpayer) conceded that he was a responsible party for House of Signs, Inc., the Taxpayer argued that the assessments against him should be lower than the estimates that were assessed against the corporation. The Administrative Hearing Commission (Commission) ruled that it could make a different assessment against the responsible party than was assessed against the corporation. To determine the amount of the responsible party liability, the Commission allowed the Taxpayer to claim several exemptions that could have been applied to House of Signs, Inc.

The Taxpayer argued he should not be liable for additions because his accountant had advised him that the business was not subject to sales tax. The Commission ruled the accountant's advice was sufficient for the Taxpayer to have a good faith belief that no taxes were due until the Taxpayer was informed otherwise. However, once the Taxpayer had been audited, the accountant's advice was insufficient to support the Taxpayer's belief that no taxes were due. The Commission found that the Taxpayer was liable for twenty-five percent (25%) additions on the sales tax assessed after June 1992.

Maxland*from page 4*

building if damaged or destroyed by fire or other peril. National performed bookkeeping and tax functions.

The Court found that, with respect to the Maryland and Alabama properties, the Missouri corporations retained control over management, even if they did not always exercise it. That control constituted an efficient cause contributing directly to the production of income and income from the Maryland and Alabama properties was, therefore, properly classified as partly in and partly outside Missouri. The owners of the Michigan property, however, did not retain control of management. The Missouri effort was not an efficient cause contributing directly to the production of income and income from the Michigan property was thus wholly without Missouri.

The Court concluded that the requirement of a unitary business is irrelevant and extraneous to source of income [single-factor] taxation and the application of the single-factor method did not violate the Due Process and Interstate Commerce clauses of the U.S. Constitution.

Income Tax

John C. Bonn v. Director of Revenue, Case No. 97-002566RI (AHC, 12/19/97).

Prior to the 1994-95 school year, John C. Bonn (Taxpayer) and his employer ("the District") entered into a "Permanent Teacher's Final Contract" (teaching contract) and an "Advisor to the Board of Education Contract" (advisor contract) pursuant to the District's Early Retirement Incentive Plan (ERIP). Under the terms of the advisor contract, Taxpayer agreed to perform advisory services for the District and the District agreed to compensate him for the services in the amount of \$48,986.35 in three annual installments. Taxpayer was obligated to perform five days of service per year for the District for no more than three years following termination of employment. Future

ERIP payments could be withheld if the advisory service was not completed.

In 1996, Taxpayer lived in Illinois and received an installment payment of \$13,837 from the District under Taxpayer advisor contract. On Taxpayer's 1996 Missouri income tax return he reported the payment as Missouri source income and reported and paid \$582 in Missouri income tax. Taxpayer then filed a refund claim for the \$582, which was denied by the Director.

The Administrative Hearing Commission found that under the terms of the advisor contract, the installment payments are compensation for the advisory services rendered in Missouri. Taxpayer properly reported the ERIP installment payment as Missouri source income and is not entitled to a refund of 1996 Missouri income tax.

Local Use Tax*from page 2*

RSMo, under section 21 of Article X; (3) Constitutionality of Section 144.749, RSMo, under section 22 of Article X; and (4) Applicable refund statute.

The Court ruled that the decision in *Associated Industries* (1996) was not an unexpected decision. The Court stated that the unexpected decision statute, Section 143.903, RSMo, and the use tax refund statute of Section 144.749, RSMo, directly contradicted each other. Therefore, because Section 144.749, RSMo, was the more recent statute, it created an exception to the unexpected decision statute regarding local use tax refunds.

The Court ruled that the Department's withholding money under Section 144.749, RSMo, would not violate Article X, section 21 of the Missouri Constitution. The Court reasoned that section 21 prevented the state from requiring new or increased activity in a political subdivision without additional funding from the state. The Court then determined that because Section

144.749, RSMo, did not require any new or increased activity of a political subdivision, then section 21 was not violated.

The Court also ruled that for the Department to withhold money under Section 144.749, RSMo, would not violate section 22 of Article X of the Missouri Constitution. The Court reasoned that section 22 of Article X prevented the action of a political subdivision to levy a new tax. The Court then determined that because Section 144.749, RSMo, involved the action of an agency rather than a political subdivision, and did not levy a new tax, then Section 144.749, RSMo, could not violate Article X, section 22 of the Missouri Constitution.

The parties wishing to prevent the state from withholding local taxes also argued that the state violated section 1 of Article X of the Missouri Constitution by withholding taxes. The Court ruled that Article X, section 1 applied only to the levying of taxes, not the withholding of taxes, and therefore, Section 144.749, RSMo, did not violate Article X, section 1.

The Court ruled that refunds under Section 144.190, RSMo, are not available to taxpayers who did not assert their claim prior to the repeal of Section 144.748, RSMo. The Court stated that even though the taxing statute was unconstitutional, refunds are only available when authorized by statute. The Court reasoned that because the specific provision for refunds of the tax collected under Section 144.748, RSMo, was in the statute itself, then once the statute was repealed, the refund provisions were also repealed. Therefore, the only valid refund claims under Section 144.190, RSMo, were those that were filed before May 21, 1996, the date Section 144.748, RSMo, was found to be unconstitutional. The Court stated that those who had failed to file for a refund under Section 144.190, RSMo, prior to May 21, 1996 were required to seek a refund under Section 136.035, RSMo, however, Section 136.035, RSMo, provides for a two-year statute of limitations and does not authorize the payment of interest.

Sales Tax

The Doe Run Resource Company, d/b/a Doe Run Company Smelting Division, and Asarco, Inc., v. Director of Revenue, Case No. 96-001707RV (AHC, 10/29/97).

Doe Run Resource Company, d/b/a Doe Rund Company Smelting Division and Asarco, Inc., (Taxpayers) is the lead processing division of a mining company. The Department issued a Final Decision denying the Taxpayers protest payments of use tax. The Taxpayers appealed the Final Decision to the Administrative Hearing Commission (Commission).

The Taxpayers argued that the purchase of coke used for lead processing was exempt as a component part or ingredient of the lead. The Commission found that the Taxpayers were engaged in the processing of lead and that the end result of the process was intended to be sold for final use. The Commission also found that the use of coke was essential to the processing of lead and that no solid coke remained in the lead. The Commission determined that it was unimportant if the coke was desired in the end product or even existed in the end product. The Commission reasoned that since the coke was combined with the lead in order to produce the final product, the coke was an ingredient in the process.

Sales Tax

Cadwell Supermarket, Inc., B & T Foods, Inc., d/b/a Cadwell Supermarket and B & T Foods, Inc., vs. Director of Revenue. Case No. 95-002694RV (AHC, 12/11/97).

Cadwell Supermarket, Inc., B & T Foods, Inc., d/b/a Cadwell Supermarket and B & T Foods, Inc., (Taxpayers) are family-owned businesses that operate grocery stores at three locations in Missouri: Sarcxie, Joplin and Carl Junction.

The Administrative Hearing Commission (Commission) held that cigarette excise tax should not be included in gross receipts. However, the Commission noted that the Taxpayers did not meet their burden of proof to show that

the excise tax was included in their gross receipts and the Taxpayers were not entitled to claim a deduction for cigarette excise tax.

The Taxpayers argued that a refund of sales tax should not be included in the Taxpayers gross receipts. The Commission found that the Taxpayers had no duty to include refunds in their gross receipts and that the Taxpayers were not required by law to forward refunds to their customers.

The Taxpayers could not provide exemption certificate for some customers, but the Taxpayers did present evidence that their employees knew most of these customers and knew that the customers were claiming entitlement to a sales tax

exemption. The Commission held that the employees knowledge was essentially the same information that an exemption certificate provided and found that the Taxpayers had sufficiently proven the exemption of those sales.

The Commission upheld the assessment of tax on the Taxpayers purchases of paper for their cash registers because the paper was consumed by the Taxpayers.

The Taxpayers argued that late charges for video rentals were not gross receipts and not subject to tax. The Commission found that late charges on video rentals were not part of the consideration paid for the rental of the videos and the late charges were not subject to tax.

Taxpayer Assistance Department of Revenue Field Offices

Cape Girardeau

3102 Blattner, Suite 102
P.O. Box 909
Cape Girardeau, MO 63702-0909
(573) 290-5852

Jefferson City

1617 Southridge Dr.
P.O. Box 385
Jefferson City, MO 65105-0385
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Joplin, MO 64801-2286
(417) 629-3070

Kansas City

State Office Building, Rm B2
615 East 13th St.
Kansas City, MO 64106-4039
(816) 889-2944

Kirksville

300 E. Northtown Road, Suite B
P.O. Box 964
Kirksville, MO 63501-0964
(660) 785-2411

St. Joseph

State Office Building, Rm 314
525 Jules
St. Joseph, MO 64501-1900
(816) 387-2230

St. Louis

2510 South Brentwood, Suite 300
Brentwood, MO 63144-2391
(314) 301-1660

Springfield

State Office Building, Rm 313
149 Park Central Square
Springfield, MO 65806-1386
(417) 895-6474

Important Phone Numbers

Form ordering (toll free) . . . (800) 877-6881
Form order questions (573) 751-5337
Forms-by-Fax (573) 751-4800
Bulletin Board System (573) 751-7846
Electronic Filing
Information (573) 751-3930
Individual Income/Property
Tax Credit Refund
Inquiry Line (800) 411-8524
Internet Address
. <http://www.state.mo.us/dor>

Letter Rulings

by General Counsel's Office, (573) 751-2633

The following is a list of the letter rulings issued during the period of October 1, 1997 to December 31, 1997.

L9989	Food Sales Tax Discount Stores	L10055	Replacement Equipment and Machinery
L9990	Site of Lease	L10056	Direct Pay Authorization
L9999	Carpet Sales	L10057	Separately Stated Labor and Repair Charges
L10003	Sale Location	L10061	Reduced Food Tax Rate
L10020	Software	L10063	Expanded Plant
L10023	Common Carrier Repair Parts	L10070	Motor Vehicle Purchases
L10024	Manufactured Homes Display Site	L10112	Software Sold on Internet
L10025	Complimentary Alcoholic Beverages	L10126	Equipment Lease
L10034	Pet Identification Machines	L10133	Internet Hosted Presence
L10037	School Lunchrooms	L10139	Sale of Metal Buildings
L10050	Coronary Prosthetic Devices		

Copies of the sanitized version of these letter rulings are available at a cost of \$1.10 plus sales tax of 6.225% each by writing to the Department of Revenue, General Counsel's Office, P.O. Box 475, Jefferson City, MO 65105-0475. Copies may also be obtained from the Department's Bulletin Board System (573) 751-7846 or Web Site (<http://www.state.mo.us/dor/tax>).

Business Tax Training

The Missouri Department of Revenue conducts business tax seminars to familiarize new businesses with tax related issues. Seminars will cover sales tax, withholding tax and business tax registration. Below is a list of dates, times and the location of each seminar. Please complete, detach and return the enrollment form to the corresponding office. Please include a daytime telephone number so we can confirm your attendance.

Cape Girardeau Office of Taxpayer Services, 3102 Blattner Drive, Suite 102, PO Box 909, Cape Girardeau, MO 63702-0909 — June 12, 1998; 1:00 p.m. to 3:00 p.m.; Holiday Inn, Jackson Room, Cape Girardeau, MO

Springfield Office of Taxpayer Services, 149 Park Central Square, Room 313, Springfield, MO 65806 — June 5, 1998; 3:30 p.m. to 4:30 p.m.; Office of Taxpayer Services, 149 Park Central Square, Room 313, Springfield, MO

Kansas City Office of Taxpayer Services, 615 East 13th Street, Room 127, Kansas City, MO 64106 — May 16, 1998; 2:00 p.m. to 4:00 p.m.; Office of Taxpayer Services; 615 E 13th St, Room 127, Kansas City, MO

St. Louis Office of Taxpayer Services, 2510 S. Brentwood, Suite 300, Brentwood, MO 63144 — May 13, 1998; 2:00 p.m. to 4:00 p.m.; Office of Taxpayer Services, 2510 S Brentwood, Suite 300, Brentwood, MO

Business Tax Seminar Registration

Name: _____ Date: _____ Business Name (if applicable): _____

Address: _____ Daytime Telephone Number: (____) _____

Please list the date, time and location of the class you will be attending.

Date: _____ Time: _____ Location: _____

Please list any questions regarding sales tax, withholding tax, registration or any other business tax topic so answers may be provided at the time of the class.

If you have questions regarding the scheduled classes, please contact the Taxpayer Services office at the following telephone numbers:

Cape Girardeau	(573) 290-5852	Jefferson City	(573) 751-7191	Joplin	(417) 629-3070
Kansas City	(816) 889-2944	Springfield	(417) 895-6474	St. Joseph	(816) 387-2230
St. Louis	(314) 301-1660				

Tax Calendar

Due Dates for April – July 1998

April

- 3 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 15 Estimated Tax Declarations
for Individuals
Estimated Tax Declarations for Calendar
Year Corporations
Form MO-1120 for Calendar Year
Foreign Corporations
Forms MO-1040, MO-1040A, MO-PTC
MO-1041, MO-1065, MO-1120
and MO-1120S
Property Tax Credit Claim (Form
MO-PTC)
Form MO-60 – Extension Request
Cigarette Tax Credit Account and Return
Financial Institutions Tax Return
Other Tobacco Products Monthly Report
- 20 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 22 Cigarette Tax Cash Accounts Return
- 27 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 30 Monthly Sales/Use Tax Return
Quarterly Sales/Use Tax Return
Quarterly Withholding Return
Monthly Withholding Return
Motor Fuel/Special Fuel Report
Tire Fee
Quarterly Insurance Tax Payment
Quarterly Interstate Fuel Tax User Report

May

- 5 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 12 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 15 Monthly Withholding Return
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Report
Form MO-1120/MO-60 for Calendar
Year Trusts (Federal Form 990T)
- 20 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
Monthly Sales/Use Tax Return
Cigarette Tax Cash Accounts Return
- 28 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment

June

- 1 Quarterly Insurance Tax Payments
Motor Fuel/Special Fuel Report
- 3 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 15 Estimated Tax Declarations
for Individuals
Estimated tax Declarations for Calendar
Year Corporations
Monthly Withholding Return
Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Report
- 18 Quarter-Monthly Sales Tax

- Quarter-Monthly Withholding Payment
- 22 Monthly Sales/Use Tax Return
Cigarette Tax Cash Account
- 25 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 30 Motor Fuel/Special Fuel Report

July

- 3 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 10 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 15 Cigarette Tax Credit Account and Return
Other Tobacco Products Monthly Report
- 20 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
Cigarette Tax Cash Account Return
- 27 Quarter-Monthly Sales Tax
Quarter-Monthly Withholding Payment
- 31 Monthly Sales/Use Tax Returns
Quarterly Sales/Use Tax Returns
Quarterly Withholding Returns
Monthly Withholding Returns
Motor Fuel/Special Fuel Reports
Tire Fee
Quarterly Insurance Tax Payments
Quarterly Interstate Fuel Tax
User Reports

Tax Bulletin
Missouri Department of Revenue
P.O. Box 629
Jefferson City, MO 65105-0629

BULK RATE U.S. POSTAGE PAID Jefferson City, MO Permit No. 122
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